Court No.2

C. 482 No. 1135 of 2001
(Old No. 7033 of 1987)

Chintamani Thuwal …… Petitioner

Versus

State of U.P. and three others. …….. Opp. Parties

……

Hon' ble P.C. Verma, A.C. J.

Heard Sri J.C.Belwal, learned counsel for the petitioner.

This application under Sec. 482 of the Code of Criminal Procedure has been filed by the petitioner seeking relief to quash the proceedings against him in complaint case No. 1330 of 1987 pending in the court of Special Chief Judicial Magistrate, U.P. at Allahabad.

The complaint was filed by the Income Tax Officer against the petitioner on the basis of evidence of concealed income. The petitioner has filed the judgment of Income Tax Appellate Tribunal No. ITA No. 625 (Del) of 1987 from perusal of which it is evident that the petitioner has not been found guilty of any concealment. This Court while entertaining this petition stayed the criminal proceedings. Now in view of the fact that the petitioner has been found not to have any concealed material, no offence can be said to have been committed as alleged in the complaint.

The application is allowed. The proceedings against the petitioner in Complaint Case No. 1330 of 1987 before the Special Chief Judicial Magistrate, U.P. at Allahabad are herby quashed.

23.07.2003 **(P.C.Verma, A.C.J.)**
P.Singh